

Wisconsin Cigar Tax Multiple Schedule

Attach this schedule to Form TT-100

| | | | |
|------------|-------------------------|---------------|----------------------|
| Legal Name | Federal Employer ID No. | Permit Number | Month/Year (MM YYYY) |
|------------|-------------------------|---------------|----------------------|

Type of schedule (check one)

☐ 1. Untaxed Purchases

☐ 2. Tax-Paid Purchases

☐ 3. Untaxed Credits

☐ 4. Tax-Paid Credits

☐ 5. Untaxed Sales

☐ 6. Tax-Paid Sales

| Line No. | Invoice | | Purchased From or Sold To | | Column A Number of Single Cigars | Column B Manufacturer's List Price on Cigars | Column C Tax Based on List Price (Column B x 71%) | Column D Tax Based on Single Cigar Cap (Column A x \$0.50) | Column E TAX DUE (Enter lesser of Column C or D) |
|----------|--|--------|---------------------------|-------|--|---|--|---|---|
| | Date | Number | Name | State | | | | | |
| 1 | Balance brought forward ▶ | | | | | | | | |
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| 19 | | | | | | | | | |
| 20 | Page Totals – provide a grand total on the last page of each schedule. ▶ | | | | | | | | |

WISCONSIN CIGAR TAX MULTIPLE SCHEDULE INSTRUCTIONS

INTRODUCTION

Form TT-101C, Wisconsin Cigar Tax Multiple Schedule, is an attachment to your monthly Wisconsin Tobacco Products Return (Form TT-100) to report purchases, related credits, and sales. On each form check the box indicating the type of schedule that it represents (for example: check box 1 if you are using the form to report untaxed purchases).

ASSISTANCE AND FORMS

Information, forms, and assistance are available at our Madison office:

2135 Rimrock Road
Madison WI 53713
(608) 266-8970
FAX (608) 261-7049

or write to:

Mail Stop 5-107
PO Box 8900
Madison WI 53708-8900
E-mail: excise@revenue.wi.gov

INTERNET ADDRESS

You can access the department's website 24 hours a day, seven days a week, at www.revenue.wi.gov. From this website you can:

- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to frequently asked questions
- E-mail us for assistance

COMPUTER PRINTOUTS

The department will accept computer printouts of cigar transactions in lieu of listing individual purchases, credits, or sales on this schedule. If you submit computer listings, you must also...

1. Use this form as a summary sheet for the accompanying printouts. Complete the top portion of this schedule. Indicate "see attached" on line 2 and enter the total of all cigars on line 20 (Column A through Column E).
2. Prepare your computer printouts using the same format and columnar sequence as on this form. If your computer cannot duplicate our format, submit a proposed format for our review. We will advise if it is satisfactory or what changes will be required.
3. Use paper measuring 8½ X 11 inches.

HOW TO COMPLETE THIS SCHEDULE

Use a single line for each transaction and provide all the information requested. Report each receipt in single cigar brands. Provide a subtotal for each page and a grand total on the last page.

PURCHASE SCHEDULES (use a single line for each invoice).

Group all purchases by manufacturer and provide a cigar subtotal for each manufacturer. On the last page of a purchase schedule, indicate the total cigars received from all manufacturers.

When completing the purchase schedules, enter the cigars as shown on your purchase invoices. Do not enter net amounts which reflect shortages or overages.

If you are shorted merchandise, enter the amount you were shorted on Schedule 3 or 4, as appropriate. If you receive more merchandise than you ordered, enter the excess amount on a separate line of the purchase schedule.

Untaxed Purchases – Schedule 1 (in-state permittees only)

Itemize all untaxed cigar purchases you received during the month. This includes all free samples and promotional products you receive. Enter the total cigar tax on line 13 of Form TT-100.

Tax-Paid Purchases – Schedule 2

Itemize all cigar products purchased and received during the month where Wisconsin cigar tax was paid.

CREDIT SCHEDULES (use a single line for each invoice)

"Credits" are cigars that have been purchased but not received on a permittee's premises (shortages) and damaged merchandise, whether discovered upon or after receipt.

Untaxed Credits – Schedule 3 (in-state permittees only)

Enter untaxed cigars received from the manufacturer found to be short shipped, lost, or damaged prior to being received from a manufacturer. Shortages discovered before merchandise is received should be noted on papers provided by the carrier. Enter total untaxed credits on line 14 of Form TT-100.

Tax-Paid Credits – Schedule 4

Itemize all tax-paid cigars found to be short shipped, lost, or damaged prior to your receipt of the tax-paid cigars from a Wisconsin tobacco products distributor. Also report documented damage taking place on your premises and merchandise discovered damaged after its receipt. Out-of-state permittees report credits to Wisconsin customers as a negative sale on Schedule 6.

SALES SCHEDULES (use a single line for each invoice)

Sales are reportable in the month that actual physical movement of the cigars takes place from a distributor's premises.

Untaxed Sales – Schedule 5

Itemize all sales of untaxed cigars made during the month to Wisconsin permittees or shipped out-of-state. Persons receiving untaxed cigars in Wisconsin must have the appropriate permit to purchase cigars tax-free.

Enter total untaxed out-of-state shipments tax credit on line 15 of Form TT-100.

Tax-Paid Sales – Schedule 6

Itemize all sales of tax-paid cigars whether sold to Wisconsin distributors or Wisconsin retailers. For out-of-state permittees, enter the total cigar tax on line 13 of Form TT-100.

On your last schedule, provide (and label) totals for:

- Sales to retailers
- Sales to wholesalers
- Wisconsin sales (total sales to retailers and wholesalers)